

be members of the Bar of the State of Maryland, and the Governor is required to designate one of these as Chief Judge.

The Maryland Tax Court hears appeals from the decision, determination, or order of any agency or any assessing or taxing authority of the State that affects the valuation, assessment or classification of property; the levy of a tax; or the application for an abatement or reduction of any assessment or tax, or exemption therefrom (Code 1957, 1965 Repl. Vol., Art. 41, sec. 318; 1965 Repl. Vol., Art. 81, secs. 224-231; 1968 Supp., sec. 229(f)(1), 256, 258, 259, 141, 199, 309, 1968 Supp., sec. 352); from allowances (1965 Repl. Vol., Art. 81, sec. 217), or disallowances (1965 Repl. Vol., Art. 81, secs. 217, 310), or claims for refunds of taxes, and from cancellations of Motor Vehicle Fuel Dealers' licenses (Code 1957, 1964 Repl. Vol., 1968 Supp., Art. 56, sec. 142). Appeals to the Circuit Courts of the counties and to the Baltimore City Court are determined "upon the record" (Code 1957, 1965 Repl. Vol., 1968 Supp., Art. 81, sec. 229 (1)).

Appropriations	1969	1970
General Funds	\$96,716	\$101,740
Staff: 8.		

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

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The General Assembly created the State Department of Assessments and Taxation by Chapter 757, Acts of 1959. The law required that the Governor appoint the first director of the Department; thereafter, the office is to be held under the provisions of the Merit System. Except for appeals, which are a function of the new Maryland Tax Court, the State Department of Assessments and Taxation supersedes the State Tax Commission, established in 1914, which in its turn had superseded the State Tax Commissioner, an office created in 1878. The functions of the early Commissioners had been limited to the assessment of the shares of domestic corporations and national banks, assessment of the gross receipts of certain classes of corporations, and the valuation of distilled spirits for the purpose of State and local taxation. The Director of the present Department in addition supervises the administration of the assessment and tax laws of Maryland, and of each county or city thereof; enforces a continuing method of assessment, and requires that all property in the State be reviewed for assessment each year; assesses the operating property, except land, of railroads and other public utilities and contract carriers; and participates in any proceeding in Court wherein any assessment or taxation question is involved (Code 1957, 1965 Repl. Vol., Art. 81, sec. 232; Art. 41, sec. 318).

For each of the counties the Director appoints a Supervisor of Assessments from a list of five nominees submitted by the County Commissioners or County Council where there is a charter form of government. The Supervisors serve during good behavior and are removable by the Director for incompetency or other cause. The cost of their salaries, which are fixed by law, is shared 60% by the State and 40% by the counties. The Director also appoints a Supervisor for Baltimore City, with important duties of investigation. The Supervisor of Assessments is the chief assessor and acts as such over local assessors.

The County Commissioners appoint the local assessors for an indefinite period from a list of applicants examined and graded by the